



WASHINGTON STATE DEPARTMENT OF REVENUE

LODGING TAX RATES BY LOCATION

Convention/Trade Center Tax & Special Hotel/Motel Tax Rates

Tax Rates Effective January 1, 2004

(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates.)

<u>CONVENTION/TRADE CENTER TAX</u>	<u>4-Digit Code</u>	<u>Rate</u>	<u>SPECIAL HOTEL/MOTEL TAX (cont.)</u>	<u>4-Digit Code</u>	<u>Rate</u>
KING COUNTY *					
Bellevue.....	1704		LEWIS COUNTY		
59 or less rooms/spaces.....		.03	All locations.....		.02
60 or more rooms/spaces.....		.058	MASON COUNTY		
Seattle - 60 or more rooms/spaces.....	1726	.07	Unincorporated Areas.....	2300	.02
All other locations in King County			Shelton.....	2301	.02
60 or more rooms/spaces.....		.028	OKANOGAN COUNTY		
			Winthrop.....	2413	.03
			All other locations.....		.02
			PACIFIC COUNTY		
			Long Beach.....	2502	.03
			All other locations.....		.02
			PEND OREILLE COUNTY		
			Newport.....	2605	.02
			PIERCE COUNTY *		
			Fife.....	2706	.05
			Lakewood.....	2721	.05
			Puyallup.....	2711	.05
			All other locations		
			25 or less rooms/spaces.....		.02
			26 or more rooms/spaces.....		.05
			SAN JUAN COUNTY		
			Unincorporated Areas.....	2800	.02
			Friday Harbor.....	2801	.02
			SKAGIT COUNTY		
			Anacortes.....	2901	.02
			Burlington.....	2902	.02
			La Conner.....	2905	.02
			Mount Vernon.....	2907	.02
			Sedro Woolley.....	2908	.02
			SKAMANIA COUNTY		
			Unincorporated Areas (eff. 10/01/03).....	3000	.02
			North Bonneville.....	3001	.02
			Stevenson.....	3002	.02
			SNOHOMISH COUNTY		
			All locations.....		.02
			SPOKANE COUNTY		
			Airway Heights (eff. 1/01/03)		
			Less than 40 rooms/spaces.....	3201	.019
			40 or more rooms/spaces.....		.039
			All other locations		
			40 or more rooms/spaces.....		.02
			STEVENS COUNTY		
			Chewelah (eff. 1/01/03).....	3301	.01
			Colville.....	3302	.015
			Northport.....	3305	.02
			THURSTON COUNTY		
			Lacey.....	3402	.02
			Olympia.....	3403	.02
			Tumwater.....	3406	.02
			WALLA WALLA COUNTY		
			All locations.....		.02
			WHATCOM COUNTY		
			Bellingham.....	3701	.02
			Blaine.....	3702	.02
			Ferndale (eff. 7/01/03).....	3704	.02
			WHITMAN COUNTY		
			Pullman.....	3812	.02
			YAKIMA COUNTY		
			Sunnyside.....	3908	.02
			Toppenish.....	3910	.02
			Union Gap.....	3911	.02
			Yakima (City).....	3913	.03

* Indicates counties that may need to use special 5000/5100 codes to report their local retail sales tax on lodging. See our web site at <http://dor.wa.gov> for more information.

State of Washington
 Taxpayer Account Administration
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 Olympia WA 98504-7476

Phone: 1-800-647-7706

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call 1-800-451-7985.